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8 Attorneys for the United States of America

9 UNITED STATES DISTRICT COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 EASTERN DIVISION

12
13 United States of America,

14 Petitioner,

15 vs.

16 Hyung An, Custodian of Records for
17 Apex Tax Service, Inc.,

18 Respondent.

ED CV 11 - 01104 VAP

[Proposed] Order to Show Cause (OPX)

19
20 Based upon the Petition to Enforce Internal Revenue Service Summons,
21 Memorandum of Points and Authorities, and supporting Declaration, the Court
22 finds that Petitioner has established a *prima facie* case for judicial enforcement of
23 the subject Internal Revenue Service (IRS) summons. See United States v. Powell,
24 379 U.S. 48, 57-58, 85 S.Ct. 248, 255, 13 L.Ed.2d 112, 119 (1964).

25 **IT IS ORDERED** that Respondent appear before this District Court of the
26 United States for the Central District of California, at the following date, time, and
27 address, to show cause why the production of books, papers, records, and other
28 data demanded in the subject IRS summons should not be compelled:

1 Date: Monday, September 19, 2011

2 Time: 2:00 p.m.

3 Courtroom: 2

4 Address: ☐ United States Courthouse

5 312 North Spring Street, Los Angeles, California, 90012

6 ☐ Roybal Federal Building and United States Courthouse

7 255 E. Temple Street, Los Angeles, California, 90012

8 ☐ Ronald Reagan Federal Building and United States Courthouse

9 411 West Fourth Street, Santa Ana, California, 92701

10 ☒ Brown Federal Building and United States Courthouse

11 3470 Twelfth Street, Riverside, California, 92501

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13 **IT IS FURTHER ORDERED** that copies of the following documents be served
14 on Respondent (a) by personal delivery, (b) by leaving a copy at Respondent's
15 dwelling or usual place of abode with someone of suitable age and discretion who
16 resides there, or (c) by certified mail:

17 1. This Order; and

18 2. The Petition, Memorandum of Points and Authorities, and accompanying
19 Declaration.

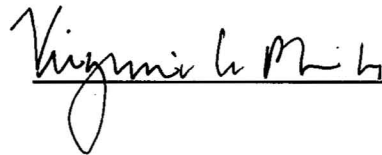
20 Service may be made by any employee of the IRS or the United States Attorney's
21 Office.

22 **IT IS FURTHER ORDERED** that within ten (10) days after service upon
23 Respondent of the herein described documents, Respondent shall file and serve a
24 written response, supported by appropriate sworn statements, as well as any
25 desired motions. If, prior to the return date of this Order, Respondent files a
26 response with the Court stating that Respondent does not oppose the relief
27 sought in the Petition, nor wish to make an appearance, then the appearance of
28

1 Respondent at any hearing pursuant to this Order to Show Cause is excused, and
2 Respondent shall comply with the summons within ten (10) days thereafter.

3 **IT IS FURTHER ORDERED** that all motions and issues raised by the pleadings
4 will be considered on the return date of this Order. Only those issues raised by
5 motion or brought into controversy by the responsive pleadings and supported by
6 sworn statements filed within ten (10) days after service of the herein described
7 documents will be considered by the Court. All allegations in the Petition not
8 contested by such responsive pleadings or by sworn statements will be deemed
9 admitted.

10
11 DATED: July 17 2011

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14 U.S. DISTRICT COURT JUDGE

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16 Respectfully submitted,

17 ANDRÉ BIROTTE JR.
18 United States Attorney
19 SANDRA R. BROWN
20 Assistant United States Attorney
21 Chief, Tax Division
22

23 GAVIN L. GREENE
24 Assistant United States Attorney
25 Attorneys for United States of America
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